

State Liquor Dispensary

Fund: Liquor Control (0418-00)

Sources: Included in the Liquor Fund are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment and supplies. In addition, all moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest, shall be included in the Liquor Fund. (Idaho Code §23-404, §23-401).

Uses: The moneys from this fund are appropriated for the purpose of purchasing alcoholic liquor and paying the expenses of administration and operation of the State Liquor Dispensary (Idaho Code §23-402).

Idaho Code §23-217 provides that a 2% surcharge on the sale of all liquor through the Dispensary is to be deposited into the Drug Court and Family Court Services Fund within the Judicial Branch. After this transfer, and when the moneys in the Liquor Fund are sufficient to pay all current obligations of the dispensary and a cash reserve of \$50,000 has accumulated over and above all other assets (Idaho Code §23-403 - 404), the surplus is distributed as follows:

1. From the balance remaining after the above obligations are met, the following transfers are made:
 - a. \$1,200,000 to the alcoholism treatment fund
 - b. \$300,000 to the junior college fund (Idaho Code §33-2139)
 - c. \$1,200,000 to the public school income fund (Idaho Code §33-903)
 - d. \$4,945,000 to the state general fund
 - e. \$650,000 to the cooperative welfare fund
2. 40% of the balance remaining after the transfers shown above shall be distributed to counties. Each county shall be entitled to an amount in the proportion that liquor sales through the dispensary in that county during the state's previous year bear to total liquor sales through the dispensary in the state during the state's previous fiscal year, except that no county shall be entitled to an amount less than that county received in distributions from the liquor fund during the state's fiscal year 1981.
3. 60% of the balance remaining after the transfers shown above shall be distributed to cities:
 - a. 90% of the amount appropriated to the cities shall be distributed to those cities which have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that liquor sales through the dispensary in that city during the state's previous fiscal year bear to total liquor sales through the dispensary in the state during the state's previous fiscal year, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.
 - b. 10% of the amount appropriated to the cities shall be distributed to those cities which do not have a liquor store or distribution station located within the corporate limits of the city. Each city shall be entitled to an amount in the proportion that city's population bears to the population of all cities in the state which do not have a liquor store or distribution station located within the corporate limits of the city, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.

Budget Unit: GVGA(185) Dispensary Operations

FY 01 \$9,150,054	FY 02 \$10,379,210	FY 03 \$9,997,965	FY 04 \$10,534,766	FY 05 \$10,876,681
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Budget Unit: GVGB (Cont) (185) Liquor Acquisition & Distribution

FY 01 \$53,823,904	FY 02 \$53,307,774	FY 03 \$57,135,301	FY 04 \$67,774,128	FY 05 \$66,061,248
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Total Liquor Control Fund (0418-00)

FY 01 \$62,973,958	FY 02 \$63,686,984	FY 03 \$67,133,265	FY 04 \$78,308,894	FY 05 \$76,937,929
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Fund: Liquor Warehouse Purchase (0418-02)

Sources: 2000 Idaho Sess. Laws 374 authorized the transfer of \$788,900 from the Liquor Control fund to the Liquor Warehouse Purchase fund in fiscal years 2001, 2000, and 2003 for total of \$2,366,700.

Uses: For the purchase of the Liquor Dispensary's central office and warehouse facility. By law, the Liquor Warehouse Purchase Fund ceased to exist after June 30, 2003.

Budget Unit: GVGC(185) Liquor Warehouse Purchase

FY 01	\$0	FY 02	\$0	FY 03	\$2,366,700	FY 04	\$0	FY 05	\$0
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State Liquor Dispensary Grand Total									
FY 01	\$62,973,958	FY 02	\$63,686,984	FY 03	\$69,499,965	FY 04	\$78,308,894	FY 05	\$76,937,929